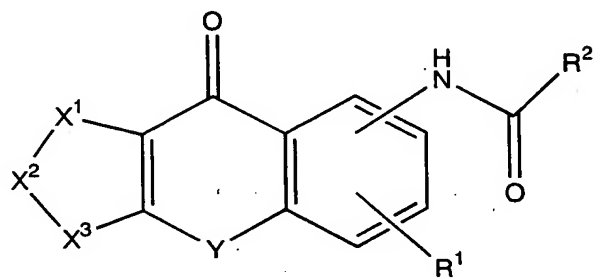1. An antitussive which comprises, as an active ingredient, a tricyclic compound represented by Formula (I)

$$\text{(I)}$$

{wherein R^1 represents a hydrogen atom, substituted or unsubstituted lower alkyl, substituted or unsubstituted lower alkoxy or halogen,

X^1-X^2-X^3 represents $CR^5=CR^6$-$CR^7=CR^8$ [wherein R^5, R^6, R^7 and R^8 may be the same or different and each represents a hydrogen atom, substituted or unsubstituted lower alkyl, hydroxy, substituted or unsubstituted lower alkoxy, nitro, amino, mono(lower alkyl)-substituted amino, di(lower alkyl)-substituted amino, substituted or unsubstituted lower alkanoylamino or halogen],

$N(O)_m=CR^6$-$CR^7=CR^8$ (wherein R^6, R^7 and R^8 have the same meanings as defined above, respectively and m represents 0 or 1),

$CR^5=CR^6$-$N(O)_m=CR^8$ (wherein R^5, R^6, R^8 and m have the same meanings as defined above, respectively), $CR^5=CR^6$-$CR^7=N(O)_m$ (wherein R^5, R^6, R^7 and m have the same meanings as defined above, respectively), $CR^5=CR^6$-O (wherein R^5 and R^6 have the same meanings as defined above, respectively), $CR^5=CR^6$-S (wherein R^5 and R^6 have the same

meanings as defined above, respectively), $O-CR^7=CR^8$ (wherein R^7 and R^8 have the same meanings as defined above, respectively), $S-CR^7=CR^8$ (wherein R^7 and R^8 have the same meanings as defined above, respectively) or $O-CR^7=N$ (wherein R^7 has the same meaning as defined above),

Y represents $-CH_2S-$, $-CH_2SO-$, $-CH_2SO_2-$, $-CH_2O-$, $-CH=CH-$, $-(CH_2)_p-$ (wherein p represents an integer of 0 to 2), $-SCH_2-$, $-SOCH_2-$, $-SO_2CH_2-$ or $-OCH_2-$, and

R^2 represents a hydrogen atom, substituted or unsubstituted lower alkyl, substituted or unsubstituted lower alkenyl, substituted or unsubstituted lower alkoxy, amino, mono(substituted or unsubstituted lower alkyl)-substituted amino, di(substituted or unsubstituted lower alkyl)-substituted amino, substituted or unsubstituted aryl, substituted or unsubstituted heteroaryl, substituted or unsubstituted aralkylamino, substituted or unsubstituted arylamino, or a substituted or unsubstituted heterocyclic group} or a pharmaceutically acceptable salt thereof.

2. An antitussive which comprises, as an active ingredient, a tricyclic compound represented by Formula (Ia)
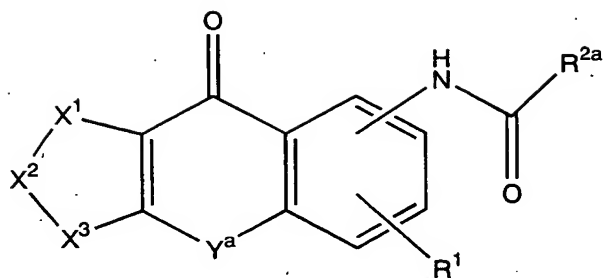
(Ia)

[wherein R^1 and X^1-X^2-X^3 have the same meanings as defined above, respectively,

Y^a represents $-CH_2SO_2-$, $-SCH_2-$, $-SOCH_2-$, $-SO_2CH_2-$ or $-OCH_2-$ and when Y^a is $-CH_2SO_2-$, $-SCH_2-$, $-SOCH_2-$ or $-SO_2CH_2-$,

R^{2a} represents a hydrogen atom, substituted or unsubstituted lower alkyl, substituted or unsubstituted lower alkenyl, substituted or unsubstituted lower alkoxy, amino, mono(substituted or unsubstituted lower alkyl)-substituted amino, di(substituted or unsubstituted lower alkyl)-substituted amino, substituted or unsubstituted aryl, substituted or unsubstituted heteroaryl, substituted or unsubstituted aralkylamino, substituted or unsubstituted arylamino, a substituted or unsubstituted heteroalicyclic group, or a substituted or unsubstituted nitrogen-containing heterocyclic group and

when Y^a is $-OCH_2-$,

R^{2a} represents a hydrogen atom, trifluoromethyl, substituted or unsubstituted lower alkenyl, substituted or unsubstituted lower alkoxy, amino, mono(substituted or unsubstituted lower

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alkyl)-substituted amino, di(substituted or unsubstituted lower alkyl)-substituted amino, substituted or unsubstituted aryl, substituted or unsubstituted heteroaryl, substituted or unsubstituted aralkylamino, substituted or unsubstituted arylamino, a substituted or unsubstituted heteroalicyclic group, a substituted or unsubstituted nitrogen-containing heterocyclic group, or Formula (II)

(II)

(wherein n is 0 or 1; R^3 and R^4 may be the same or different and represents a hydrogen atom, substituted or unsubstituted lower alkyl, substituted or unsubstituted cycloalkyl, substituted or unsubstituted aryl, or substituted or unsubstituted aralkyl, or R^3 and R^4 may be combined together with the adjacent carbon atom thereto to form cycloalkyl; and Q represents hydroxy, substituted or unsubstituted lower alkoxy, amino or halogen)] or a pharmaceutically acceptable salt thereof.

3. The antitussive according to Claim 2, wherein Y^a is $-CH_2SO_2-$, $-SCH_2-$, $-SOCH_2-$ or $-SO_2CH_2-$.

4. The antitussive according to Claim 2, wherein Y^a is $-OCH_2-$.

5. The antitussive according to any of Claims 2 to 4, wherein R^1 is a hydrogen atom, substituted or unsubstituted lower alkoxy

or halogen.

6. The antitussive according to any of Claims 2 to 4, wherein R^1 is a hydrogen atom.

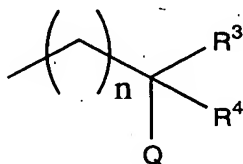7. The antitussive according to any of Claims 2, 5 and 6, wherein Y^a is $-CH_2SO_2-$, $-SO_2CH_2-$ or $-OCH_2-$.

8. The antitussive according to any of Claims 2, 5 and 6, wherein Y^a is $-CH_2SO_2-$ or $-SO_2CH_2-$.

9. The antitussive according to any of Claims 2, 5 and 6, wherein Y^a is $-CH_2SO_2-$.

10. The antitussive according to any of Claims 2 to 9, wherein $X^1-X^2-X^3$ is $S-CR^7=CR^8$ (wherein R^7 and R^8 have the same meanings as defined above, respectively).

11. The antitussive according to any of Claims 2 to 9, wherein $X^1-X^2-X^3$ is $CR^5=CR^6-CR^7=CR^8$ (wherein R^5, R^6, R^7 and R^8 have the same meanings as defined above, respectively).

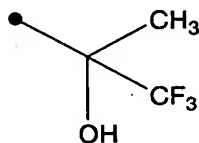12. The antitussive according to any of Claims 2 to 11, wherein R^{2a} is Formula (II)

(II)

(wherein n, R^3, R^4 and Q have the same meanings as defined above, respectively).

13. The antitussive according to Claim 12, wherein n is 0.

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14. The antitussive according to Claim 13, wherein R^3 is methyl, R^4 is trifluoromethyl, and Q is hydroxy.

15. The antitussive according to Claim 2, wherein R^1 is a hydrogen atom, Y^a is $-CH_2SO_2-$, $X^1-X^2-X^3$ is $S-CR^7=CR^8$ (wherein R^7 and R^8 have the same meanings as defined above, respectively), and R^2 is Formula (III)

(III)

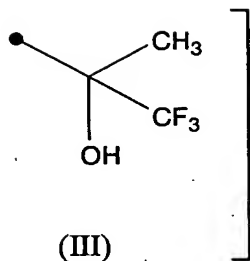16. An antitussive which comprises, as an active ingredient, a tricyclic compound represented by Formula (Ib)
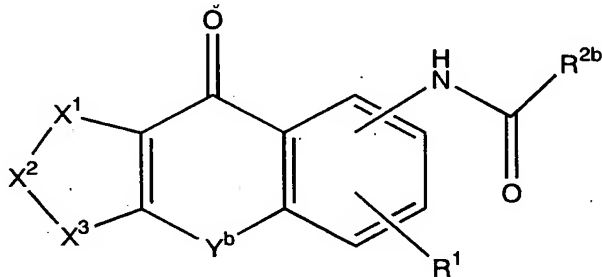
(Ib)

[wherein R^1 and $X^1-X^2-X^3$ have the same meanings as defined above, respectively,

Y^b represents $-CH_2O-$, $-CH_2S-$, $-CH_2SO-$, $-CH=CH-$ or $-(CH_2)_p-$ (wherein p has the same meaning as defined above) and

R^{2b} represents Formula (III)

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$$\left[\begin{array}{c} \bullet \overset{\displaystyle CH_3}{\underset{\displaystyle OH}{\big|}} CF_3 \end{array} \right]$$

(III)

or a pharmaceutically acceptable salt thereof.

17. The antitussive according to Claim 16, wherein X^1-X^2-X^3 is CR^5=CR^6-CR^7=CR^8 (wherein R^5, R^6, R^7 and R^8 have the same meanings as defined above, respectively) or CR^5=CR^6-CR^7=N (wherein R^5, R^6 and R^7 have the same meanings as defined above, respectively).

18. The antitussive according to Claim 16, wherein X^1-X^2-X^3 is CR^5=CR^6-O (wherein R^5 and R^6 have the same meanings as defined above, respectively) or CR^5=CR^6-S (wherein R^5 and R^6 have the same meanings as defined above, respectively).

19. The antitussive according to Claim 16, wherein X^1-X^2-X^3 is O-CR^7=CR^8 (wherein R^7 and R^8 have the same meanings as defined above, respectively) or S-CR^7=CR^8 (wherein R^7 and R^8 have the same meanings as defined above, respectively).

20. The antitussive according to any of Claims 16 to 19, wherein Y^b is -CH_2O-.

21. The antitussive according to any of Claims 16 to 19, wherein Y^b is -$(CH_2)_p$- (wherein p has the same meaning as defined above).

22. The antitussive according to Claim 21, wherein p is 0.

23. The antitussive according to Claim 21, wherein p is 2.

24. The antitussive according to any of Claims 16 to 19, wherein Y^b is -CH=CH-.

25. The antitussive according to any of Claims 16 to 19, wherein Y^b is -CH$_2$S- or -CH$_2$SO-.

26. A method for alleviation of a cough, which comprises a step of administering an effective amount of the tricyclic compound or the pharmaceutically acceptable salt thereof described in any of Claims 1 to 25.

27. Use of the tricyclic compound or the pharmaceutically acceptable salt thereof described in any of Claims 1 to 25 for the manufacture of an antitussive.